

Inspector General

MISSION STATEMENT

The mission of the Office of Inspector General is to review the effectiveness and efficiency of programs and operations of County government and independent County agencies; to prevent and detect fraud, waste, and abuse in government activities; and to propose ways to increase the legal, fiscal, and ethical accountability of County government departments and County-funded agencies.

BUDGET OVERVIEW

The total recommended FY05 Operating Budget for the Office of Inspector General is \$462,040, a decrease of \$1,100 or 0.2 percent from the FY04 Approved Budget of \$463,140. Personnel Costs comprise 97.0 percent of the budget for three full-time positions and one part-time position for 3.9 workyears. Operating Expenses account for the remaining 3.0 percent of the FY05 budget.

PROGRAM CONTACTS

Contact Norman D. Butts of the Office of Inspector General at 240.777.8240 or Bryan Hunt of the Office of Management and Budget at 240.777.2770 for more information regarding this department's operating budget.

PROGRAM DESCRIPTIONS

Inspector General

The Inspector General conducts investigations; inspections; reviews; budgetary analyses; financial, management, and performance audits. The Inspector General may conduct projects jointly with any other government agency or private body.

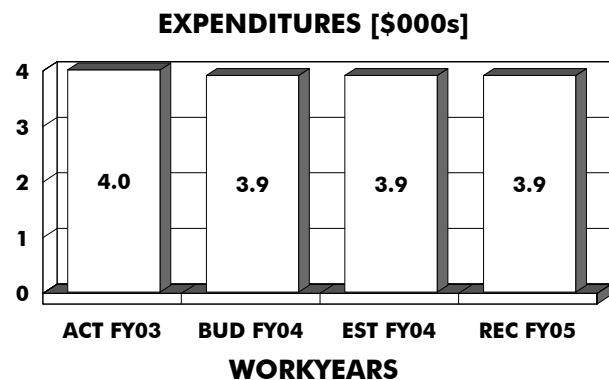
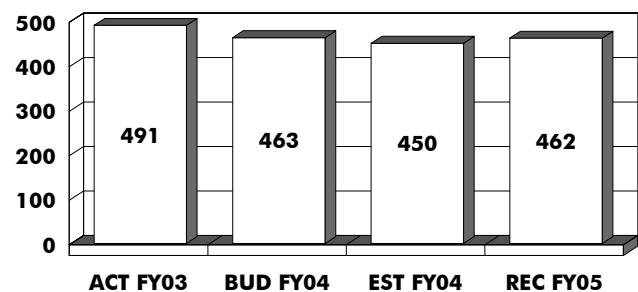
FY05 Recommended Changes

	Expenditures	WYs
FY04 Approved	463,140	3.9
Decrease Cost: Operating Expenses for education, training, travel	-2,050	0.0
Decrease Cost: Operating Expenses for contractual auditing and investigative services	-20,000	0.0
Miscellaneous adjustments, including negotiated compensation changes, employee benefit changes, and changes due to staff turnover	20,950	0.0
FY05 CE Recommended	462,040	3.9

Program Summary

	Expenditures	WYs
Inspector General	462,040	3.9
Totals	462,040	3.9

Trends



BUDGET SUMMARY

	Actual FY03	Budget FY04	Estimated FY04	Recommended FY05	% Chg Bud/Rec
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	324,784	347,750	348,940	357,620	2.8%
Employee Benefits	72,508	79,520	79,520	90,600	13.9%
County General Fund Personnel Costs	397,292	427,270	428,460	448,220	4.9%
Operating Expenses	93,388	35,870	21,980	13,820	-61.5%
Capital Outlay	0	0	0	0	—
County General Fund Expenditures	490,680	463,140	450,440	462,040	-0.2%
PERSONNEL					
Full-Time	3	4	4	3	-25.0%
Part-Time	1	0	0	1	—
Workyears	4.0	3.9	3.9	3.9	—

FUTURE FISCAL IMPACTS

Title	CE REC. FY05	FY06	FY07	(\$000's) FY08	FY09	FY10
This table is intended to present significant future fiscal impacts of the department's programs.						
COUNTY GENERAL FUND						
Expenditures						
FY05 Recommended	462	462	462	462	462	462
No inflation or compensation change is included in outyear projections.						
Labor Contracts	0	18	37	40	40	40
These figures represent the annualization of FY05 increments, general wage adjustments, and associated benefits. Estimated compensation (e.g., general wage adjustment and service increments) for personnel are included for FY06 and beyond.						
Subtotal Expenditures	462	480	499	502	502	502

INSPECTOR GENERAL

PROGRAM:

Inspector General

PROGRAM ELEMENT:
PROGRAM MISSION:

To promote the effectiveness and efficiency of the programs and operations of County government and the independent agencies; to prevent and detect fraud, waste, and abuse in government activities; and to propose ways to increase the legal, fiscal, and ethical accountability of County government departments and County-funded agencies

COMMUNITY OUTCOMES SUPPORTED:

- Ensure that taxpayers receive high value services for their tax dollars
- Increase government accountability and public confidence in government services
- Enhance the public's confidence in the quality of government's management controls

PROGRAM MEASURES^a

	FY01 ACTUAL	FY02 ACTUAL	FY03 ACTUAL	FY04 BUDGET	FY05 CE REC
Outcomes/Results:					
Percentage of audit recommendations accepted	94	81	96	83	50
Percentage of audit recommendations implemented	NA	NA	45	33	33
Projected savings (\$000) ^b	1,082	79	109	450	100
Service Quality:					
Pending complaints (end of year)	54	59	55	68	73
Efficiency:					
Savings per audit dollar expended (\$)	2.81	0.80	0.88	1.05	1.05
Cost per billable hour (\$) ^c	133.26	137.13	146.81	155.00	158.00
Direct time as a percentage of available time ^d	67	70	74	70	70
Workload/Outputs:					
Complaints received	68	68	60	60	50
Complaints closed	51	63	64	55	45
Audits/investigations begun	5	4	3	2	3
Audits/investigations completed	3	4	4	5	2
Billable hours ^c	3,673	3,660	3,750	3,650	3,650
Inputs:					
Expenditures (\$)	421,713	423,181	490,680	463,140	462,040
Workyears	4.0	4.0	3.8	3.9	3.9

Notes:

^aHistorical information comes from Office of Inspector General (OIG) Annual Reports. Current and future year estimates were developed using the same methodology that is used to compute historical data. Contact the OIG at 240-777-8240 to receive complete annual reports which discuss these and other program measures. OIG annual reports can also be viewed at www.montgomerycountymd.gov.

^bOver half the savings identified by the OIG are recurring. For the purposes of program measurement, all savings - recurring and one-time - are counted only once.

^cBillable hours are professional staff hours spent on projects. Costs per billable hour include all budgeted costs, except payments for contracted audits, plus County overhead and facility rental costs not found in the OIG budget, which are over 25 percent of OIG costs.

^dDirect time includes all time spent on audits, follow-up audits, and similar activities. Available time includes all direct time plus general management, training, unassigned time, and other indirect activities. No leave is included in this calculation.

EXPLANATION:

The Office of the Inspector General (OIG) was established by the Montgomery County Council in 1998. In support of its mission, the Office undertakes performance and financial audits; fraud, waste, and abuse investigations (usually on the basis of complaints received from County officials, employees, citizens, or other organizations); evaluations and inspections; accountability alerts; integrity checks; and follow-ups to findings and recommendations made in previously issued reports. These activities can relate to any aspect of the programs and operations of County government and independent County agencies, including the Montgomery County Public Schools, the Maryland-National Capital Park and Planning Commission, the Washington Suburban Sanitary Commission, Montgomery College, the Housing Opportunities Commission, the Revenue Authority, and any other governmental agency (except a municipal government or a state-created taxing district) for which the County Council appropriates or approves funding, sets tax rates, or approves programs or budgets. The OIG's policies and procedures conform to established professional standards.

The OIG benchmarks its performance with peer jurisdictions using comparative data collected by the National Association of Local Government Auditors (NALGA). The benchmarking results are available in OIG annual reports.

PROGRAM PARTNERS IN SUPPORT OF OUTCOMES: County Council members and staff, County departments, County-funded agencies.

MAJOR RELATED PLANS AND GUIDELINES: Montgomery County Code Section 2-151, Office of the Inspector General original and amended work plans.